

Maine Revised Statutes
Title 36: TAXATION
Chapter 459: SPECIAL FUEL TAX ACT

§3204-A. EXEMPTIONS

The following fuels are exempt from the tax imposed by section 3203: [1995, c. 271, §7 (NEW) .]

1. Single lot.

[1997, c. 738, §11 (RP) .]

2. Heating and cooking. Special fuel delivered into a tank used solely for heating or cooking purposes;

[1999, c. 414, §28 (AMD) .]

2-A. Sales for resale. Special fuel sold for resale to a licensed supplier or low-energy fuel sold for resale to a licensed retailer;

[1999, c. 733, §8 (AMD); 1999, c. 733, §17 (AFF) .]

3. Political subdivision. Special fuel sold in bulk to this State or any political subdivision of this State;

[2007, c. 438, §77 (AMD) .]

4. Preclusion by federal law. Special fuel sold or used in such form or under such circumstances as precludes the collection of tax by reasons of federal law;

[1997, c. 738, §11 (AMD) .]

5. Exportation. Special fuel sold only for exportation from this State by a licensed supplier;

[2009, c. 625, §11 (AMD) .]

6. Generation. Special fuel sold to a person for the generation of power for resale or manufacturing;

[1997, c. 738, §11 (AMD) .]

7. Kerosene for retail sale. Kerosene prepackaged for home use or delivered into a separate tank for retail sale, in which case the excise tax must be remitted by licensed users pursuant to section 3207, rather than by the supplier;

[2009, c. 288, §1 (AMD); 2009, c. 288, §4 (AFF) .]

8. Dyed fuel. Dyed fuel; and

[2009, c. 288, §2 (AMD); 2009, c. 288, §4 (AFF) .]

9. Self-produced biodiesel fuel. Biodiesel fuel that is produced by an individual and used by that same individual or a member of that individual's immediate family.

[2009, c. 288, §3 (NEW); 2009, c. 288, §4 (AFF) .]

SECTION HISTORY

1995, c. 271, §7 (NEW). 1997, c. 738, §11 (AMD). 1999, c. 414, §§28,29 (AMD). 1999, c. 733, §8 (AMD). 1999, c. 733, §17 (AFF). 2003, c. 588, §13 (AMD). 2007, c. 438, §77 (AMD). 2009, c. 288, §§1-3 (AMD). 2009, c. 288, §4 (AFF). 2009, c. 625, §11 (AMD).

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